THE HON'BLE MR. JUSTICE B. SUDERSHAN REDDY

AND

THE HON'BLE MR. JUSTICE S. ANANDA REDDY

WRIT PETITION No.22528 OF 2005

DATED: 19-10-2005

Between

K. Anki Reddy S/o. Late Thirupam Reddy,

aged about 40 years, R/o. Manchalakatta (v),

Gadivemula (M), Kurnool District. .. Petitioner

AND

1. The Special Deputy Collector

(Land Acquisition), S.R.B.C.,

Nandyal, Kurnool District.

2. The Income Tax Officer, Circle – I,

Nandyal, Kurnool District.

.. Respondents

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ORDER: (Per Hon'ble Sri Justice B. Sudershan Reddy)

Heard the learned counsel for the petitioner as well as the learned Government Pleader appearing on behalf of the

1st respondent and Sri S.R. Ashok, learned senior counsel appearing on behalf of the 2nd respondent, and at their request, the matter is taken up for final disposal at the stage of admission.

Rule nisi.

The petitioner invokes the extraordinary jurisdiction of this Court under Article 226 of the Constitution of India with a prayer to issue writ of *mandamus* directing the respondents herein not to deduct any amount towards income tax from out of the compensation amounts payable to him under the provisions of the Land Acquisition Act, 1894 as determined by the decree passed by the Civil Court. The petitioner also prays for a consequential direction to the 1st respondent to release the entire amount without making any such deductions towards the income tax.

The subject matter that arises for consideration in this writ petition is not *res integra* but squarely covered by the decision rendered by this Court in more than one matter.

A Division Bench of this Court in W.P No. 3934 of 1989 dated 13-12-1995 disposed of the similar writ petition with a direction to the petitioners therein to comply with the provisions of sub-Section (1A) of Section 197-A of the Income Tax Act (for short 'the Act'). The petitioners were directed to furnish the particulars in Form 15H for the purpose of

sub-Section (1A) of Section 197-A of the Act before the Land Acquisition Officer and the Land Acquisition Officer on being satisfied that necessary particulars are furnished, to file a Memo in the reference Court to the effect that in view of the declarations furnished by the petitioners, the tax deduction under Section 194-A of the Act need not be effected and that the amount representing the interest payable on the enhanced compensation can be disbursed to the parties concerned without any deduction.

That another Division Bench of this Court took the same view in W.P No. 6543 of 2001 dated 12-04-2001.

In such view of the mater, this writ petition is disposed of in terms of the same directions. In the result, the petitioner is directed to furnish the required particulars in the prescribed form and the Land Acquisition Officer shall verify the particulars and on being satisfied as to the correctness of the particulars furnished by the writ petitioner, shall file a memo in the reference Court expressing no objection for disbursement of the amounts. It is needless to direct the Land Acquisition Officer not to make any deductions by himself towards payment of income tax while depositing the amounts into the reference Court. The Land Acquisition Officer is bound to deposit the entire amount of compensation in terms of the decree.

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B. SUDERSHAN REDDY, J

Date:19-10-2005

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S. ANANDA REDDY, J

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